

### **Amendment to the abstract**

Please replace the original abstract with the following:

An improved semiconductor device ~~is described and method for making it.~~  
That semiconductor device includes a first insulating layer, having a low-k dielectric constant that preferably comprises a carbon doped oxide, that is formed on a substrate. The device further includes a second layer, which is formed on the first layer, that has a relatively high dielectric constant and superior mechanical strength. The second layer is preferably under compressive stress. A third layer may be formed on the second layer, which has a relatively low dielectric constant and relatively poor mechanical strength, and a fourth layer may be formed on the third layer, which has a relatively high dielectric constant and superior mechanical strength.